



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

47 Silver Bow 0902 Butte Public Schools

0840 Butte Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	15,224,506.79	15,224,506.79	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,516,981.17	3,516,981.17	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	479,721.73	470,777.90	0.00	8,943.83	0.00	0.00
222X Educational Media Services	647,047.19	647,047.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	570,293.30	570,293.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,651,834.00	1,645,456.20	0.00	6,377.80	0.00	0.00
25XX Support Services - Business	755,092.97	43,071.42	671,489.14	40,532.41	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,920,346.83	2,867,163.11	0.00	53,183.72	0.00	0.00
27XX Student Transportation Services	936,027.26	936,027.26	0.00	0.00	0.00	0.00
31XX Food Services	1,407,172.24	1,405,672.96	0.00	1,499.28	0.00	0.00
34XX Extracurricular - Activities	45,277.05	45,277.05	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	102,426.40	102,426.40	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	76,801.32	0.00	0.00	76,801.32	0.00	0.00
Totals	28,333,528.25	27,474,700.75	671,489.14	187,338.36	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	28,333,528.25					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

47 Silver Bow 0902 Butte Public Schools

1212 Butte H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	7,474,814.04	7,444,734.24	0.00	30,079.80	0.00	0.00
21XX Support Services - Students	479,511.70	479,511.70	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	653,901.86	649,496.69	0.00	4,405.17	0.00	0.00
222X Educational Media Services	181,340.13	181,340.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	239,864.66	239,864.66	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	871,831.77	868,690.45	0.00	3,141.32	0.00	0.00
25XX Support Services - Business	428,911.03	22,327.72	386,483.74	20,099.57	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,345,120.81	2,213,351.82	0.00	131,768.99	0.00	0.00
27XX Student Transportation Services	430,219.17	430,219.17	0.00	0.00	0.00	0.00
32XX Enterprise Services	12,604.27	12,604.27	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	54,109.39	54,109.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	447,508.00	447,508.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	32,406.52	32,406.52	0.00	0.00	0.00	0.00
Totals	13,652,143.35	13,076,164.76	386,483.74	189,494.85	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	13,652,143.35					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0840 Butte Elem	Indirect/Direct	671,489.14 / 27,474,700.75	2.44%				
	LE 1212 Butte H S	Indirect/Direct	386,483.74 / 13,076,164.76	2.96%				
Line B Preliminary Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0840 Butte Elem			0.0271	0.0266	0.0268	0.0267	2.44%
	1212 Butte H S			0.0271	0.0266	0.0268	0.0267	2.96%
Line C Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0840 Butte Elem			0.0271	0.0266	0.0268	0.0267	
	1212 Butte H S			0.0271	0.0266	0.0268	0.0267	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0840 Butte Elem			0.0271	0.0266	0.0268	0.0267	
	1212 Butte H S			0.0271	0.0266	0.0268	0.0267	
Line E Five Year Average with 5% Discount	LE						2017	LE Reclaasified Rate
	0840 Butte Elem						2.50%	
	1212 Butte H S						2.60%	
Line F Average of LE's contained under one School System Code (SS)							2017	SS Reclaasified Rate
	0902 Butte Public Schools		Your Preliminary Rate by School System (SS) is:				2.55%	
			This same rate is applied to both EL and HS in the same SS					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

47 Silver Bow 0904 Ramsay Elementary

0842 Ramsay Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	755,782.08	754,546.99	0.00	1,235.09	0.00	0.00
21XX Support Services - Students	160,569.79	160,569.79	0.00	0.00	0.00	0.00
222X Educational Media Services	3,575.93	3,575.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	64,887.58	64,887.58	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	109,952.88	109,952.88	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	136,144.24	136,144.24	0.00	0.00	0.00	0.00
27XX Student Transportation Services	141,322.02	131,664.58	0.00	9,657.44	0.00	0.00
31XX Food Services	139,044.24	139,044.24	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,638.87	2,638.87	0.00	0.00	0.00	0.00
Totals	1,513,917.63	1,503,025.10	0.00	10,892.53	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,513,917.63					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0842 Ramsay Elem	Indirect/Direct	0.00 / 1,503,025.10	0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0842 Ramsay Elem	0.0130	0.0154	0.0084	0.0070	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0842 Ramsay Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0842 Ramsay Elem	0.0130	0.0154	0.0084	0.0070	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0842 Ramsay Elem			0.83%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0904 Ramsay Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

0.83%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

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Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

47 Silver Bow 0905 Divide Elementary

0843 Divide Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	7,280.93	7,280.93	0.00	0.00	0.00	0.00
21XX Support Services - Students	14,712.76	14,712.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	12,980.45	12,980.45	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	47,337.03	47,337.03	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	15,702.58	15,702.58	0.00	0.00	0.00	0.00
27XX Student Transportation Services	307.65	307.65	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	135.00	135.00	0.00	0.00	0.00	0.00
Totals	98,456.40	98,456.40	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	98,456.40					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A	LE 0843 Divide Elem	Indirect/Direct	0.00 / 98,456.40	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0843 Divide Elem	0.0010	0.0012	0.0014	0.0007	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0843 Divide Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0843 Divide Elem	0.0010	0.0012	0.0014	0.0007	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0843 Divide Elem				0.08%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0905 Divide Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

0.08%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

47 Silver Bow 0906 Melrose Elementary

0844 Melrose Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	73,070.09	72,815.38	0.00	254.71	0.00	0.00
21XX Support Services - Students	632.00	632.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	17,508.61	17,508.61	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	18,469.93	18,469.93	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	18,663.20	0.00	0.00	18,663.20	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	963.68	0.00	0.00	963.68	0.00	0.00
Totals	129,307.51	109,425.92	0.00	19,881.59	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	129,307.51					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A	LE 0844 Melrose Elem	Indirect/Direct	0.00 / 109,425.92	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0844 Melrose Elem	0.0021	0.0025	0.0029	0.0014	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0844 Melrose Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0844 Melrose Elem	0.0021	0.0025	0.0029	0.0014	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0844 Melrose Elem				0.17%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0906 Melrose Elementary			

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

0.17%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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